

EXHIBIT A

**UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF PUERTO RICO**

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In re:

THE FINANCIAL OVERSIGHT AND
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of

THE COMMONWEALTH OF PUERTO RICO *et al.*,

Debtors.¹
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: PROMESA
: Title III
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: Case No. 17-BK-3283 (LTS)
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: (Jointly Administered)
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X

**SUPPLEMENTAL DECLARATION
OF JOFF MITCHELL OF ZOLFO COOPER, LLC**

Pursuant to 28 U.S.C. § 1746, I, Joff Mitchell, state under penalty of perjury, that:

1. I am an authorized representative of Zolfo Cooper, LLC (“Zolfo Cooper”),² which has a place of business at 909 Third Avenue, Floor 30, New York, New York 10022.

2. Except as otherwise noted, I have personal knowledge of the matters set forth herein and, if called as a witness, would testify competently thereto.

3. I am filing this supplemental declaration to supplement the disclosures that were included in the original declaration dated July 11, 2017 [ECF No. 615-3] filed in support of the

¹ The Debtors in these Title III Cases, along with each Debtor’s respective Title III case number and the last four (4) digits of each Debtor’s federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17-BK-3283- LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation (“COFINA”) (Bankruptcy Case No. 17-BK-3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority (“HTA”) (Bankruptcy Case No. 17-BK-3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”) (Bankruptcy Case No. 17-BK-3566-LTS) (Last Four Digits of Federal Tax ID: 9686); (v) Puerto Rico Electric Power Authority (“PREPA”) (Bankruptcy Case No. 17-BK-4780-LTS) (Last Four Digits of Federal Tax ID: 3747); and (vi) Puerto Rico Public Buildings Authority (“PBA”) (Bankruptcy Case No. 19-BK-5233-LTS) (Last Four Digits of Federal Tax ID: 3801) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

² On November 1, 2018, AlixPartners, LLP acquired Zolfo Cooper, LLC. A Supplemental Declaration disclosing the acquisition of Zolfo Cooper, LLC by AlixPartners, LLP was filed on November 6, 2018 (Docket No. 4189).

Application of the Official Committee of Unsecured Creditors of the Commonwealth of Puerto Rico, for Entry of an Order Authorizing the Employment and Retention of Zolfo Cooper as Bankruptcy Consultant and Financial Advisor to the Committee *nunc pro tunc* to June 27, 2017 [ECF No. 615-1].

4. In its capacity as a subsidiary of AlixPartners, LLP and affiliates (“AP”), Zolfo Cooper would like to disclose that Dr. Chudozie Okongwu has recently joined AP as a Managing Director. Dr. Okongwu provided expert services to a financial institution at his former employer, and he will continue his relationship with that financial institution as part of his practice with AP. There are a few active engagements (the “Engagements”) that Dr. Okongwu has brought over with him where he may be asked to testify in one or more non-public FINRA arbitrations related to the sale of certain investment vehicles by a financial institution to its customers. These vehicles contained Puerto Rico debt instruments. Dr. Okongwu does not opine on legal issues and typically acts as a “quantum” expert with regard to potential damages, investment industry practices, investment suitability, investment data analytics and financial performance measurement.

5. While we do not believe these Engagements represent any conflict of interest, in an abundance of caution AP has taken steps to ensure that there is no communication or exchange of information regarding the Engagements of Dr. Okongwu and any current or former member of the Zolfo Cooper engagement team providing service to the Official Committee of Unsecured Creditors of the Commonwealth of Puerto Rico (the “Puerto Rico UCC Engagement Team”). To that end, AP created an information barrier between Dr. Okongwu and the Puerto Rico UCC Engagement Team, utilizing the customary information barrier methods established to keep teams separate, in accordance with AP’s standard information barrier policies and program.

6. I continue to reserve the right to supplement Zolfo Cooper’s disclosures in the event

that I learn of any additional connections that require disclosure. If any new material relevant facts or relationships are discovered or arise, Zolfo Cooper will promptly file a supplemental declaration pursuant to Bankruptcy Rule 2014(a).

I declare under penalty of perjury pursuant to 28 U.S.C. §1746 that the foregoing is true and correct.

Dated: July 27, 2020

/s/ Joff Mitchell
Joff Mitchell
Zolfo Cooper, LLC